

House Bill 349 (AS PASSED HOUSE AND SENATE)

By: Representatives Burkhalter of the 50th, Smyre of the 132nd, Brooks of the 63rd, Harbin of the 118th, Everson of the 106th, and others

A BILL TO BE ENTITLED
AN ACT

To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from sales and use taxes, so as to provide for an exemption for a limited period of time with respect to sales of certain tangible personal property to, or used in or for the new construction of, a civil rights museum; to provide for a definition; to provide for procedures, conditions, and limitations; to provide an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from sales and use taxes, is amended by deleting "or" at the end of paragraph (85), by replacing the period at the end of paragraph (86) with "; or", and by adding a new paragraph to read as follows:

"(87)(A) Notwithstanding any provision of Code Section 48-8-63 to the contrary, from July 1, 2009, until July 30, 2015, sales of tangible personal property to, or used in or for the new construction of, a civil rights museum.

(B) As used in this paragraph, the term 'civil rights museum' means a museum which is constructed after July 1, 2009; is owned or operated by an organization which is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code; has more than 70,000 square feet of space; and has associated facilities, including, but not limited to, special event space and retail space.

(C) Any person making a sale of tangible personal property for the purpose specified in this paragraph shall collect the tax imposed on this sale unless the purchaser furnishes such person with an exemption determination letter issued by the commissioner certifying that the purchaser is entitled to purchase the tangible personal property without paying the tax.

30 **SECTION 2.**

31 This Act shall become effective upon its approval by the Governor or upon its becoming law

32 without such approval.

34 All laws and parts of laws in conflict with this Act are repealed.